

**New York State Department of Taxation and Finance**  
**Taxpayer Services Division**  
**Technical Services Bureau**

TSB-M-79 (6.1)C  
Corporation Tax  
May 1, 1995

**Hotels, Motels and Other Resort Facilities May Qualify for the  
Eligible Business Facility Credit or the Investment Tax Credit  
Notice of Obsolescence**

TSB-M-79(6)C, issued July 20, 1979, is obsolete and is replaced by this memorandum. In 1983, Article 4-A of the Commerce Law was repealed, thereby eliminating the Job Incentive Board. (See TSB-M-83(11)C). Corporations (including hotels, motels and other resort facilities) which did not receive initial approval from the Board prior to July 1, 1983, will not be eligible for the Eligible Business Facility Tax Credit under Articles 9-A, 32 or 33 of the Tax Law. However, any corporation which had previously qualified for this credit will be allowed to compute and deduct such credit for any taxable year beginning prior to January 1, 2000. (See TSB-M-88(6)C). If a hotel, motel or other resort facility had previously qualified, they still have the option of claiming either the Eligible Business Facility Credit under Section 210.11 or the Investment Tax Credit under Section 210.12.

Therefore, TSB-M-79(6)C is obsolete and should no longer be relied upon.